

Motor Fuel Tax License Application

This form is issued under authority of P.A. 403 of 2000, as amended. Filing is mandatory.

Failure to provide all information will delay the processing of your application.

PART 1: IDENTIFYING INFORMATION

▶ 1. Type of Ownership: <input type="checkbox"/> Individual <input type="checkbox"/> Partnership <input type="checkbox"/> Other: _____ <input type="checkbox"/> Domestic Corporation <input type="checkbox"/> Foreign Corporation <input type="checkbox"/> Trust/Estate <input type="checkbox"/> LLC (Limited Liability Corporation) <input type="checkbox"/> S. Corporation <input type="checkbox"/> LLP (Limited Liability Partnership)		If a corporation or LLC, State of Incorporation	
		Date Incorporated	
		Corporate or LLC Number (if applicable)	
▶ 2. Legal Name		▶ 3. Federal Employer Identification Number (FEIN), TR, or ME Number	
▶ 4. Trade Name (DBA)		5. Business Telephone Number	6. Business Fax Number
▶ 7. Legal Address (Street, RR#, P.O. Box, City, State, ZIP)		▶ 8. Mailing Address (Street, RR#, P.O. Box, City, State, ZIP)	
▶ 9. Physical Location of Business (Not P.O. Box)		10. Licensing Contact (name, telephone no., fax no., email)	11. Tax Preparer Contact (name, telephone no., fax no., email)

PART 2: OWNERSHIP INFORMATION

Lines 12-14 must be completed for each corporate officer, principal, partner or owner. Attach additional sheet(s) if necessary.

A. Title	B. Full Name (first, middle, last)	C. Residence Address (Street or RR#, city, state, Zip)	D. Residence Telephone Number	E. Social Security Number
12.				
13.				
14.				
15. Foreign Corporations: Name and Complete Address of Resident Agent			FEIN of Resident Agent	
			Telephone Number of Resident Agent	
16. Has the corporation, LLC, LLP, partnership, or any officers, members, controlling shareholders of the corporation or owners of the business been convicted of any felony or misdemeanor involving motor fuel or any tax issues? <input type="checkbox"/> Yes <input type="checkbox"/> No If yes, explain: _____		17. Has the corporation, LLC, LLP, partnership, or any officers, members, controlling shareholders of the corporation or owners of the business had a motor fuel license revoked or refused for issuance or renewal in the State of Michigan or another state or foreign jurisdiction? <input type="checkbox"/> Yes <input type="checkbox"/> No If yes, explain: _____		
18a. Has the corporation, LLC, LLP, partnership, or any officers, members, controlling shareholders of the corporation or owners of the business been licensed in another name in Michigan? <input type="checkbox"/> Yes <input type="checkbox"/> No Name previously licensed under: _____		18b. Has the corporation, LLC, LLP, partnership, or any officers, members, controlling shareholders of the corporation or owners of the business been licensed in another state? <input type="checkbox"/> Yes <input type="checkbox"/> No State previously licensed under: _____ Account Number (FEIN, TR, ME): _____		
19. Date Motor Fuel Operations began in Michigan		20. Anticipated effective date of license(s) (MM/DD/YYYY)		

21. This form must be signed by the owner, two partners or two corporate officers responsible for filing returns and making tax payments.

I declare under penalty of perjury, that I have examined this application, including accompanying schedules and statements, and to the best of my knowledge, it is true and complete.

Signature	Printed Name	Title	Date
Signature	Printed Name	Title	Date
22. Fee			

PART 3: GENERAL INFORMATION

23. a. Do you maintain bulk fuel storage facilities or underground storage tanks outside the bulk/transfer system?

☐ Yes ☐ No If Yes ☐ Owned? ☐ Leased?

b. Do you maintain bulk fuel storage facilities outside of Michigan outside the bulk/transfer system?

☐ Yes ☐ No If Yes ☐ Owned? ☐ Leased?

Total Fuel Storage in Gallons:	Gasoline 065	Clear Diesel 160	Dyed Diesel 228	Aviation Gasoline 125	Jet Fuel 130	Other: Product Code: _____
In Michigan						
Outside Michigan						
Address and storage capacity for each storage location in Michigan (Attach additional sheet(s) if necessary)				Do you operate fuel delivery trucks in the state of Michigan? <input type="checkbox"/> Yes <input type="checkbox"/> No Total capacity of fuel delivery trucks (gallons): _____ You must attach a list of your trucks that indicate the Vehicle Identification Number (VIN) and capacity of each.		

24. Do you lease bulk fuel storage to other fuel sellers (outside the bulk/transfer system) who have activity in the State of Michigan?
If yes, from whom (attach additional sheet(s) if necessary.)

Name	FEIN	Location (City, State/Province, Country)	Terminal Control No.

25. Are you a shipper of record on one of the commercial pipelines serving the State of Michigan? ☐ Yes ☐ No

If yes, name of pipeline	FEIN

26. a. Do you own or operate a commercial pipeline serving Michigan? ☐ Yes ☐ No If yes, operating as _____.

b. Do you own or operate a marine vessel serving Michigan? ☐ Yes ☐ No If yes, operating as _____.

RECEIPTS

27. From whom will you purchase fuel and which fuel types will you purchase? List below all companies by name, federal identification number, location, and product codes, including dyed diesel. (Attach additional sheet(s) if necessary)

Gasoline Products

Gasoline (065)
Gasohol (124)
Ethanol (241)
Methanol (243)
Transmix (122)
Other _____

Diesel Products

Dyed Diesel (228)
Clear Diesel (160)
K1 Kerosene (142)

Aviation Products

Aviation Gasoline (125)
Jet Fuel (130)

Misc. Products

LPG (054)
Other _____

Name	FEIN	Location (City, State/Province, Country)	Product Code	Office Use Only

28. a. Do you add dye to clear diesel fuel? ☐ Yes ☐ No b. Do you import dyed diesel fuel? ☐ Yes ☐ No

c. How many gallons of diesel fuel containing dye do you import annually? _____

DISBURSEMENTS

29. To whom do you sell dyed diesel fuel? (check all that apply) ☐ Suppliers ☐ Retailers ☐ Fuel Vendors
☐ End Users ☐ Not Applicable ☐ Other: _____

30. How many gallons of diesel fuel containing dye do you sell or anticipate selling annually? _____

31. Do you export dyed diesel fuel? ☐ Yes ☐ No If Yes, how many gallons of diesel fuel containing dye do you export annually? _____

32. Do you sell dyed diesel fuel for taxable purposes? If yes, explain: _____

Company Name	FEIN	Address	City, State, Zip

PART 4: SUPPLIER/PERMISSIVE SUPPLIER INFORMATION

Suppliers and Permissive Suppliers are mandated to electronically file monthly returns and payments.

33. Do you own fuel products stored in terminals in Michigan? ☐ Yes ☐ No

If yes, enter your Federal 637 Number and attach a copy. _____

34. a. Do you own fuel products stored in terminals outside of Michigan from which Michigan destination state shipping papers (bills of lading or manifest) will be issued by you, or on your behalf? ☐ Yes ☐ No (If you answered "No" to both 33 and 34a, skip to Part 5.)

If yes, you must pre-collect the Michigan tax for Michigan deliveries by your customers.

b. If yes, will you remove fuel products for your own delivery to Michigan? ☐ Yes ☐ No

c. If yes, will you sell fuel products to customers who deliver to Michigan? ☐ Yes ☐ No

d. Will you import fuel grade ethanol? ☐ Yes ☐ No

35. Indicate the type of petroleum products in leased/owned storage facilities.

<input type="checkbox"/> Gasoline Products	<input type="checkbox"/> Diesel Products	<input type="checkbox"/> Aviation Products	<input type="checkbox"/> Misc. Products
<input type="checkbox"/> Gasoline (065) <input type="checkbox"/> Ethanol (241)	<input type="checkbox"/> Dyed Diesel (228)	<input type="checkbox"/> Aviation Gasoline (125)	<input type="checkbox"/> Other: _____
<input type="checkbox"/> Gasohol (124) <input type="checkbox"/> Methanol (243)	<input type="checkbox"/> Clear Diesel (160)	<input type="checkbox"/> Jet Fuel (130)	
<input type="checkbox"/> Transmix (122) <input type="checkbox"/> Other _____	<input type="checkbox"/> K1 Kerosene (241)		

36. Complete the following for all leased terminal storage facilities (Attach additional sheets if necessary):

From whom you lease from	City	IRS Terminal Control Number	Delivery method to storage (Pipeline, Barge/Ship, Truck, Rail)

37. a. Do you own fuel products stored in terminals outside of the United States from which Michigan destination state shipping papers (bills of lading or manifest) will be issued by you, or on your behalf? ☐ Yes ☐ No (If no, skip to Line 39)

If yes, you must pre-collect the Michigan tax for Michigan deliveries by your customers.

b. If yes, will you remove fuel products for your own delivery to Michigan? ☐ Yes ☐ No

c. If yes, will you sell fuel products to customers who deliver to Michigan? ☐ Yes ☐ No

38. Indicate the type of petroleum products in leased/owned storage facilities outside of the United States.

<input type="checkbox"/> Gasoline Products	<input type="checkbox"/> Diesel Products	<input type="checkbox"/> Aviation Products	<input type="checkbox"/> Misc. Products
<input type="checkbox"/> Gasoline (065) <input type="checkbox"/> Ethanol (241)	<input type="checkbox"/> Dyed Diesel (228)	<input type="checkbox"/> Aviation Gasoline (125)	<input type="checkbox"/> Other: _____
<input type="checkbox"/> Gasohol (124) <input type="checkbox"/> Methanol (243)	<input type="checkbox"/> Clear Diesel (160)	<input type="checkbox"/> Jet Fuel (130)	
<input type="checkbox"/> Transmix (122) <input type="checkbox"/> Other _____	<input type="checkbox"/> K1 Kerosene (241)		

Complete the following for all leased/owned terminal storage facilities outside the U.S. (Attach additional sheets if necessary):

Terminal Operator/Terminal Name	Terminal Address	Is the terminal licensed in the State of Michigan?	Will you pre-collect Michigan tax?

39. Do you store fuel in any terminals within 5 miles of a refinery? ☐ Yes ☐ No

If yes, enter the terminal control number(s): _____

If yes, how will you be reporting removals from these facilities? ☐ Net ☐ Gross

40. Will you sell gasoline to any entity that is a registrant with the Internal Revenue Service as a fuel feedstock user? ☐ Yes ☐ No

If you answered Yes to Line 40, provide the following information. (Attach additional sheets if necessary)

Company Name	FEIN

PART 5: REFINER INFORMATION

41. Do you have any petroleum product refining capabilities? ☐ Yes ☐ No

If yes, list address for each refinery (Attach additional sheets if necessary)

Street Address	City	State	IRS Terminal Control Number

42. Are there terminals within 5 miles of your facility? ☐ Yes ☐ No

If yes, list each address (Attach additional sheets if necessary)

Street Address	City	State	IRS Terminal Control Number

43. Total gallons of of product refined

Product	Estimated monthly gallons of petroleum products refined at your Michigan refinery(ies)	Estimated monthly gallons removed across the rack from refinery(ies) in Michigan
Gasoline		
Gasohol		
Ethanol		
Methanol		
Dyed Diesel		
Clear Diesel		
K1 Kerosene		
Aviation Gasoline		
Jet Fuel – Diesel		
Propane		

PART 6: TERMINAL OPERATOR LICENSE

Terminal Operators are mandated to electronically file monthly and annual reports.

44. Do you own/operate terminals in the State of Michigan? ☐ Yes ☐ No If yes, how many? _____

45. Do you own/operate a terminal in another state from which petroleum products are delivered into Michigan? ☐ Yes ☐ No

Regardless of ownership, indicate all methods of delivery into Michigan:

☐ Pipeline ☐ Barge/Ship ☐ Truck ☐ Railroad

46. Complete the following for each of your terminals in Michigan and for each of your terminals outside of Michigan selling petroleum products with a Michigan destination (Attach additional sheets if necessary.)

IRS Terminal Control Number	City	State	Storage Capacity
			▶
			▶
			▶

47. List all position holders/suppliers with the ability to own product in the terminal(s) indicated above (Attach additional sheets if necessary.)

Name	FEIN	IRS Terminal Control Number(s)

48. Do you own/operate a terminal outside of the United States? ☐ Yes ☐ No

If yes: a. List locations (province, country) _____

b. Will you elect to treat removals from these terminals in the same manner as removals in this state? ☐ Yes ☐ No

PART 7: IMPORT LICENSE

49. Do you plan to import petroleum products into the State of Michigan? ☐ Yes ☐ No If no, Skip to Part 8.

a. Indicate the type of petroleum products imported into the State of Michigan

<input type="checkbox"/> Gasoline Products	<input type="checkbox"/> Diesel Products	<input type="checkbox"/> Aviation Products	<input type="checkbox"/> Misc. Products
<input type="checkbox"/> Gasoline (065) <input type="checkbox"/> Ethanol (241)	<input type="checkbox"/> Dyed Diesel (228)	<input type="checkbox"/> Aviation Gasoline (125)	<input type="checkbox"/> Other: _____
<input type="checkbox"/> Gasohol (124) <input type="checkbox"/> Methanol (243)	<input type="checkbox"/> Clear Diesel (160)	<input type="checkbox"/> Jet Fuel (130)	
<input type="checkbox"/> Other _____	<input type="checkbox"/> K1 Kerosene (142)		

b. Indicate the means of transport for this imported product (check all that apply)

<input type="checkbox"/> Pipeline	<input type="checkbox"/> Transport Truck	<input type="checkbox"/> Railroad
<input type="checkbox"/> Tank Wagon	<input type="checkbox"/> Barge/Ship	<input type="checkbox"/> Other (describe): _____

c. List the locations from which you import petroleum products and attach copies of applicable licenses from the state/country/province of origin. If a license is not required by the state/country/province of origin, indicate with N/A for that state/country/province.

d. Will you import fuel grade ethanol from a bulk plant? ☐ Yes ☐ No If yes, go to Part 4.

Fuel Type	Indicate State(s), Country(ies) and/or Province(s)
Gasoline (065)	
Clear Diesel (160)	
Dyed Diesel (228)	
Aviation Gasoline (125)	
Jet Fuel (130)	

50. Are you bringing product in from outside of the United States?

If yes, you **must** be licensed as either of the following (check one): ☐ Yes ☐ No

a. ☐ Bonded Importer – Required to submit a surety bond in an amount determined by the department, but not less than \$2,000,000 unless you are registered under IRS Sec. 4107, in which case the bond may be reduced to no less than \$1,000,000.

b. ☐ Occasional Importer – May be required to submit a surety bond in an amount determined by the department, but not to exceed \$2,000,000. Required to pay tax on imported products within 3 days of the earliest of entry into the country or receipt of the import verification number.

Note: Diesel fuel dyed to Canadian specifications does not meet the IRS-approved standards for dyed diesel fuel and is subject to Michigan excise tax.

51. Will you import fuel products, excluding ethanol, from a bulk plant in another state by Tank Wagon or railcar? ☐ Yes ☐ No

PART 8 – EXPORT LICENSE

52. Do you plan to export petroleum products from the State of Michigan? ☐ Yes ☐ No

a. Indicate the type of petroleum products exported from the State of Michigan.

<input type="checkbox"/> <u>Gasoline Products</u>	<input type="checkbox"/> <u>Diesel Products</u>	<input type="checkbox"/> <u>Aviation Products</u>	<input type="checkbox"/> <u>Misc. Products</u>
<input type="checkbox"/> Gasoline (065) <input type="checkbox"/> Ethanol (241)	<input type="checkbox"/> Dyed Diesel (228)	<input type="checkbox"/> Aviation Gasoline (125)	<input type="checkbox"/> Other: _____
<input type="checkbox"/> Gasohol (124) <input type="checkbox"/> Methanol (243)	<input type="checkbox"/> Clear Diesel (160)	<input type="checkbox"/> Jet Fuel (130)	
<input type="checkbox"/> Other _____	<input type="checkbox"/> K1 Kerosene (142)		

b. Indicate the means of transport for this exported product (check all that apply)

<input type="checkbox"/> Pipeline	<input type="checkbox"/> Transport Truck	<input type="checkbox"/> Railroad
<input type="checkbox"/> Tank Wagon	<input type="checkbox"/> Barge/Ship	<input type="checkbox"/> Other (describe): _____

c. List the states, countries or provinces to which you export petroleum products and attach copies of applicable licenses from the state, country, or province of destination. If a license is not required by the state, country, or province of destination, indicate with N/A.

Fuel Type	Indicate State(s), Country(ies) and/or Province(s)
Gasoline (065)	
Clear Diesel (160)	
Dyed Diesel (228)	
Aviation Gasoline (125)	
Jet Fuel (130)	

PART 9 – BLENDER LICENSE

53. Do you blend products that are not otherwise subject to motor fuel tax with motor fuel products? ☐ Yes ☐ No

If yes, list products	Will you blend with more than one motor fuel product? <input type="checkbox"/> Yes <input type="checkbox"/> No
Check all fuel types used for blending <input type="checkbox"/> Gasoline <input type="checkbox"/> Diesel <input type="checkbox"/> Aviation Fuels <input type="checkbox"/> Other: _____	

PART 10 – TRANSPORTER LICENSE

54. Do you transport fuel into or out of the State of Michigan for hire? ☐ Yes ☐ No

55. Indicate Method(s) of Transport ☐ Truck ☐ Rail ☐ Other: _____

IFTA Jurisdiction (if transporting by truck)	Account Number (if transporting by truck)
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PART 11 – RETAIL DIESEL WATERWAYS LICENSE

56. Do you sell diesel fuel into fuel supply tanks of watercraft? ☐ Yes ☐ No

PART 12 – LIQUEFIED PETROLEUM GAS LICENSE

57. Do you sell liquefied petroleum gas for motor vehicle use or into supply tanks of highway vehicles? ☐ Yes ☐ No

58. Do you have LPG storage from which both highway and non-highway fuel is disbursed? ☐ Yes ☐ No

59. Do you withdraw LPG from the cargo tanks of trucks, trailers or semi-trailers for the operation of a motor vehicle? ☐ Yes ☐ No

PART 13 - LICENSE FEES**Carrier License (Pipeline, Barge and Marine Vessel)**60. If you answered Yes to question 26a or 26b, enter 0 here. There is no fee required for a carriers license. 60. **Supplier License**61. If you answered Yes to question 33, enter \$2,000 here and continue to number 63 61. a. If you answered Yes to question 34a and Yes to 34b enter \$2000 here 61a. b. If you answered Yes to question 34d enter \$2000 here 61b. c. If you answered Yes to question 37a and Yes to 37b, enter \$2000 here 61c. **Permissive Supplier License**62a. If you answered No to question 33 **AND** Yes to question 34c, enter \$50 here 62a. 62b. If you answered Yes to question 37a **AND** Yes to question 37c, enter \$50 here 62b. **Terminal Operators License (including Refiners)**63. If you answered Yes to question 44, enter \$2,000 here 63. 64. If you answered Yes to questions 45 or 48, enter 0 here 64. **Import License(s)**65. If you answered Yes to question 50 AND selected 50a (Bonded Importer), enter \$1,000 here 65. 66. If you answered Yes to question 50 AND selected 50b (Occasional Importer), enter \$1,000 here 66. 67. If you answered Yes to question 51 AND No to question 50 (Tank Wagon Operator Importer), enter \$50 here..... 67. **Export License**68. If you answered Yes to question 52, enter \$1,000 here 68. **Blender License**69. If you answered Yes to question 53, enter \$100 here 69. **Transporter License**70. If you answered Yes to question 54, enter \$50 here 70. **Retail Diesel Waterways License**71. If you answered Yes to question 56, enter \$50 here 71. **Liquefied Petroleum Gas (LPG)**72. If you answered Yes to question 57 OR question 58 OR question 59, enter \$50 here 72. 73. License fees due: Add lines 60 through 72 73.

The amount from line 73 is your total license fee. Enter this amount on line 22 and submit a check or money order with your application. Make the check payable to: **State of Michigan - Motor Fuel License**. Include your account number (from item 3 on page 1) on your check.

If you entered an amount on lines 61, 62, 63, 65, 66, or are applying for a Terminal Operators License, Supplier License, Permissive Supplier License, or an Import License, **you must submit current (within previous 12 months) financial statements and a copy of lease agreement(s)**

Mail Application and Fee to:

Michigan Department of Treasury
Customer Contact Division - Special Taxes
Treasury Building
Lansing, Michigan 48922

If you have questions, call (517) 636-4600. Please indicate you have a question regarding the Motor Fuel Tax License Application.